

FYE 2009 Review - Annual Financial Report

School District: Campbellsville Independent
 Audit Firm Name: Wise, Buckner, Sprowles & Associates, PLLC
 Date: 2/18/2010
 1st Audit Reviewer: Ken Smith
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	2,609,640.74	2,609,640.74	0.00	2,609,641.00	-0.26	
Revenue (State) - 3900 (On-Behalf Payments)	961,524.10	1,590,111.54	-628,587.44	0.00	1,590,111.54	
Revenue (State) - 3XXX (Not 3900)	4,783,710.09	4,783,710.09	0.00	6,373,822.00	-1,590,111.91	
Revenue (Federal) - 4XXX	51,061.89	51,061.89	0.00	51,062.00	-0.11	
Total Revenues	8,405,936.82	9,034,524.26	-628,587.44	9,034,525.00	-0.74	
Expenditures-Not including Transfers Out or On Behalf	6,637,270.58	6,638,011.62	-741.04	8,128,886.00	-1,490,874.38	
Expenditures-On Behalf	961,524.10	1,590,111.54	-628,587.44	0.00	1,590,111.54	
Total Expenditures	7,598,794.68	8,228,123.16	-629,328.48	8,128,886.00	99,237.16	Refer PG 13 Financial Audit Report, classification difference of 99,237.28 TOTAL 5100 DEBT SERVICE
Excess (Deficiency) of Revenues Over Expenditures	807,142.14	806,401.10	741.04	905,639.00	-99,237.90	
Other Financing Sources - Not Transfers In	22,741.15	22,741.15	0.00	22,741.00	0.15	
Other Financing Sources - Transfers In Only - 52XX Transfers	1,252.00	1,252.00	0.00	1,252.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	21,603.00	21,603.00	0.00	120,840.00	-99,237.00	
Total Other Financing Sources, Uses and Transfers	2,390.15	2,390.15	0.00	-96,847.00	99,237.15	
Net Change in Fund Balance	809,532.29	808,791.25	741.04	808,792.00	-0.75	
Beginning Fund Balance - July 1	621,729.58	621,729.58	0.00	621,729.00	0.58	
Ending Balance - June 30	1,431,261.87	1,430,520.83	741.04	1,430,521.00	-0.17	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	961,524.10	1,590,111.54	-628,587.44	0.00	1,590,111.54	Financial Audit Report does not breakout On Behalf Revenues among Funds
On-Behalf Expenditures by Fund	961,524.10	1,590,111.54	-628,587.44	0.00	1,590,111.54	Financial Audit Report does not breakout On Behalf Expenditures among Funds
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	20,680.96	20,680.96	0.00	20,676.00	4.96	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	783,188.30	783,188.30	0.00	783,188.00	0.30	
Revenue (Federal) – 4XXX	1,675,640.21	1,675,640.21	0.00	1,675,646.00	-5.79	
Total Revenues	2,479,509.47	2,479,509.47	0.00	2,479,510.00	-0.53	
Expenditures-Not including Transfers Out and not 0280	2,499,860.47	2,499,860.47	0.00	2,495,124.00	4,736.47	Refer PG 13 Financial Audit Report
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,499,860.47	2,499,860.47	0.00	2,495,124.00	4,736.47	
Excess (Deficiency) of Revenues Over Expenditures	-20,351.00	-20,351.00	0.00	-15,614.00	-4,737.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	21,603.00	21,603.00	0.00	21,603.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	1,252.00	1,252.00	0.00	5,988.00	-4,736.00	
Total Other Financing Sources, Uses and Transfers	20,351.00	20,351.00	0.00	15,615.00	4,736.00	
Net Change in Fund Balance	0.00	0.00	0.00	1.00	-1.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	1.00	-1.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	100,481.00	100,481.00	0.00	100,481.00	0.00	
Total Revenues	100,481.00	100,481.00	0.00	100,481.00	0.00	
Expenditures-Not including Transfers Out	100,481.00	100,481.00	0.00	0.00	100,481.00	Classification difference between audit and AFR
Total Expenditures	100,481.00	100,481.00	0.00	0.00	100,481.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	100,481.00	-100,481.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	100,481.00	-100,481.00	Classification difference between audit and AFR
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-100,481.00	100,481.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	191,999.00	191,999.00	0.00	191,999.00	0.00	
Revenue (State) – 3XXX	166,217.00	166,217.00	0.00	166,217.00	0.00	
Total Revenues	358,216.00	358,216.00	0.00	358,216.00	0.00	
Expenditures-Not including Transfers Out	358,216.00	358,216.00	0.00	0.00	358,216.00	Classification difference between audit and AFR
Total Expenditures	358,216.00	358,216.00	0.00	0.00	358,216.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	358,216.00	-358,216.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	358,216.00	-358,216.00	Classification difference between audit and AFR
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-358,216.00	358,216.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	4,474,101.27	4,474,101.27	0.00	4,474,101.00	0.27	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	4,474,101.27	4,474,101.27	0.00	4,474,101.00	0.27	
Excess (Deficiency) of Revenues Over Expenditures	-4,474,101.27	-4,474,101.27	0.00	-4,474,101.00	-0.27	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-4,474,101.27	-4,474,101.27	0.00	-4,474,101.00	-0.27	
Beginning Fund Balance - July 1	0.00	0.00	0.00	5,223,924.00	-5,223,924.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	-4,474,101.27	-4,474,101.27	0.00	749,823.00	-5,223,924.27	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	274.00	-274.00	Refer Pg 34 Financial Audit Report, Debt Services is not reporting in MUNIS AFR
Revenue State (3XXX)	0.00	0.00	0.00	468,864.00	-468,864.00	
Total Revenues	0.00	0.00	0.00	469,138.00	-469,138.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	1,045,366.00	-1,045,366.00	
Total Expenditures	0.00	0.00	0.00	1,045,366.00	-1,045,366.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-576,228.00	576,228.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	562,671.00	-562,671.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	562,671.00	-562,671.00	
Net Change in Fund Balance	0.00	0.00	0.00	-13,557.00	13,557.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	13,771.00	-13,771.00	
Ending Balance - June 30	0.00	0.00	0.00	214.00	-214.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	11,344,143.29	11,972,730.73	-628,587.44	12,441,870.00	-469,139.27	Refer to differences in Governmental Funds
Total Expenditures - Governmental Funds	15,031,453.42	15,660,781.90	-629,328.48	16,143,477.00	-482,695.10	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-3,687,310.13	-3,688,051.17	741.04	-3,701,607.00	13,555.83	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	22,741.15	22,741.15	0.00	22,742.00	-0.85	
Net Change in Fund Balance - Governmental Funds	-3,664,568.98	-3,665,310.02	741.04	-3,678,865.00	13,554.98	
Beginning Fund Balance - July 1 - Governmental Funds	621,729.58	621,729.58	0.00	5,859,424.00	-5,237,694.42	
Ending Fund Balance - June 30 - Governmental Funds	-3,042,839.40	-3,043,580.44	741.04	2,180,559.00	-5,224,139.44	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	167,231.18	167,231.18	0.00	167,231.00	0.18	
Total Operating Revenues	167,231.18	167,231.18	0.00	167,231.00	0.18	
Expenditures-Not including Transfers Out or On-behalf	722,982.72	729,155.64	-6,172.92	803,667.00	-74,511.36	
Expenditures-On Behalf	45,799.41	74,549.07	-28,749.66	0.00	74,549.07	
Expenditures - Depreciation Only (Fund 81)	0.00	4,160.61	-4,160.61	4,161.00	-0.39	
Total Operating Expenses	768,782.13	807,865.32	-39,083.19	807,828.00	37.32	
Operating Income (Loss)	-601,550.95	-640,634.14	39,083.19	-640,597.00	-37.14	
Non-Operating Revenue - Interest Income Only (Local) - 1510	865.13	865.13	0.00	865.00	0.13	
Revenue (State) - 3XXX	7,061.00	7,061.00	0.00	81,610.00	-74,549.00	
Revenue (State) - 3900 (On-Behalf Payments)	45,799.41	74,549.07	-28,749.66	0.00	74,549.07	
Donated Commodities - 4550	28,206.00	28,206.00	0.00	28,206.00	0.00	
Revenue (Federal) - 4XXX, not 4550	484,114.00	516,496.00	-32,382.00	516,496.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	566,045.54	627,177.20	-61,131.66	627,177.00	0.20	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-35,505.41	-13,456.94	-22,048.47	-13,420.00	-36.94	
Beginning Net Assets - July 1	60,719.04	60,719.04	0.00	98,057.00	-37,337.96	Unexplained difference in beginning balance and not matching last year ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	25,213.63	47,262.10	-22,048.47	84,637.00	-37,374.90	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	167,231.18	167,231.18	0.00	167,231.00	0.18	Refer to differences in Proprietary Funds
Total Operating Expenses - Proprietary Funds	768,782.13	807,865.32	-39,083.19	807,828.00	37.32	
Operating Income (Loss) - Proprietary Funds	-601,550.95	-640,634.14	39,083.19	-640,597.00	-37.14	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	566,045.54	627,177.20	-61,131.66	627,177.00	0.20	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	-35,505.41	-13,456.94	-22,048.47	-13,420.00	-36.94	
Net Assets, July 1, 2008 - Proprietary Funds	60,719.04	60,719.04	0.00	98,057.00	-37,337.96	
Net Assets, June 30, 2009 - Proprietary Funds	25,213.63	47,262.10	-22,048.47	84,637.00	-37,374.90	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	45,799.41	74,549.07	-28,749.66	0.00	74,549.07	Financial Audit Report does not breakout On Behalf Revenues among Funds
Fund 51 - On-Behalf Expenditures	45,799.41	74,549.07	-28,749.66	0.00	74,549.07	Financial Audit Report does not breakout On Behalf Expenditures among Funds
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	6,466.76	558,086.57	-551,619.81	558,087.00	-0.43	Refer to Pg 25-26 Note 5 Financial Audit Report
Depreciation Expense - Fund 81	0.00	4,160.61	-4,160.61	4,161.00	-0.39	Refer to Pg 16 and 25-26 Note 5 Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	1,007,323.51	1,664,660.61	-657,337.10	1,664,660.61	0.00	Refer to KDE Website for On Behalf Payments
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	Refer to Pg 33 Note 16 Financial Audit Reports reporting total On Behalf Payment of \$1,664,661
On-Behalf Payments (Audit - KDE Web)	-1,007,323.51	-1,664,660.61	657,337.10	-1,664,660.61	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	-11,615.30	-11,615.30	0.00	0.00	-11,615.30	These are not being reviewed at this time
Deductions	6,466.76	558,086.57	-551,619.81	0.00	558,086.57	
Change Total assets	-18,082.06	-569,701.87	551,619.81	0.00	-569,701.87	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-18,082.06	-569,701.87	551,619.81	0.00	-569,701.87	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	0.00	4,160.61	-4,160.61	0.00	4,160.61	
Change Total assets	0.00	-4,160.61	4,160.61	0.00	-4,160.61	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-4,160.61	4,160.61	0.00	-4,160.61	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	-11,615.30	-11,615.30	0.00	0.00	-11,615.30	These are not being reviewed at this time
Total Deductions - Fixed Assets	6,466.76	562,247.18	-555,780.42	0.00	562,247.18	
Change in Total Fixed Assets	-18,082.06	-573,862.48	555,780.42	0.00	-573,862.48	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-18,082.06	-573,862.48	555,780.42	0.00	-573,862.48	